

Exhibit 20

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

SMURFIT-STONE CONTAINER
CORPORATION, et al.,¹

Debtors.

Chapter 11

Case No. 09-10235 (BLS)

Jointly Administered

Ref. Docket Nos. 8696, 8772, 8858 and 8876

**ORDER PURSUANT TO FED. R. BANKR. P. 9019(a) APPROVING THE SETTLEMENT
AGREEMENT BETWEEN THE DEBTORS AND THE UNITED STATES AND
BETWEEN THE DEBTORS AND CERTAIN POTENTIALLY RESPONSIBLE PARTIES**

Upon consideration of the Motion² of the above-captioned Debtors for entry of an order approving the Settlement Agreement between the Debtors and the United States, and between the Debtors and certain potentially responsible parties ("PRPs") pursuant to Bankruptcy Rule 9019(a); and upon consideration of the Motion and all pleadings related thereto; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and (c) notice of the Motion was due and proper under the circumstances; and it appearing that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors and other

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Smurfit-Stone Container Corporation (1401), Smurfit-Stone Container Enterprises, Inc. (1256), Calpine Corrugated, LLC (0470), Cameo Container Corporation (5701), Lot 24D Redevelopment Corporation (6747), Atlanta & Saint Andrews Bay Railway Company (0093), Stone International Services Corporation (9630), Stone Global, Inc. (0806), Stone Connecticut Paperboard Properties, Inc. (8038), Smurfit-Stone Puerto Rico, Inc. (5984), Smurfit Newsprint Corporation (1650), SLP Finance I, LLC (8169), SLP Finance II, LLC (3935), SMBI Inc. (2567), Smurfit-Stone Container Canada Inc. (3988), 3083527 Nova Scotia Company (8836), MBI Limited/Limitée (6565), Smurfit-MBI (1869), 639647 British Columbia Ltd. (7733), B.C. Shipper Supplies Ltd. (7418), Specialty Containers Inc. (6564), SLP Finance General Partnership (9525), Francobec Company (7735), and 605681 N.B. Inc. (1898). The Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 222 North LaSalle Street, Chicago, Illinois 60601.

² Capitalized terms used, but not defined herein, have the meanings assigned to such terms in the Debtors' 9019 motion for approval of the Settlement Agreement, filed on November 19, 2010.

parties in interest; and after due deliberation, and good and sufficient cause appearing therefore, it is hereby:

ORDERED that the Motion is granted, with the following clarifications consistent with the United States' Memorandum in Support of 9019 Motion for Approval of Settlement Agreement and Response to Comments: (i) Section V, Paragraph 4(a)(5) is clarified that, subject to all appropriate legal authorities, EPA Region 10 shall place the proceeds received from this settlement into a Portland Harbor Superfund Site Special Account within the EPA Hazardous Substance Superfund. EPA Region 10 intends to dedicate the proceeds received from this settlement to conduct or finance response actions after the Record of Decision for the Portland Harbor Superfund Site is issued. If EPA is able to enter into a settlement with one or more parties who agree to implement the Record of Decision, EPA intends to make such disbursements as agreed to by EPA and such parties from the settlement proceeds to perform work required under the settlement; and (ii) Section V, Paragraph 17(a)(i)(b) is clarified that, subject to all appropriate legal authorities, EPA Region 3 shall place the proceeds received from this settlement into a Sauer Dump Superfund Site Special Account within the EPA Hazardous Substance Superfund. EPA Region 3 will dedicate the proceeds received from this settlement to conduct or finance future response actions at the Sauer Dump Superfund Site provided, however, that nothing herein shall require the disbursement of proceeds for any particular future response action. If one or more PRPs enter into a settlement with EPA to perform future response actions at the Sauer Dump Site, EPA will make such disbursements as agreed to by EPA and such parties from the settlement proceeds to perform work required under the settlement. If the settlement proceeds exceed the cost of future response actions, the funds remaining in the Site-Wide Special Account may be transferred by EPA into the general Superfund; and it is further

ORDERED that the Settlement Agreement is hereby approved pursuant to Bankruptcy Rule 9019(a), and the Debtors are authorized to enter into the Settlement Agreement and to perform all of their obligations thereunder and to receive all benefits therefrom, including but not limited to such covenants not to sue and contribution protection contained therein; and it is further

ORDERED that the Court approves the Settlement Agreement as fair, reasonable, and consistent with environmental law; and it is further

ORDERED that the Debtors' claims agent, Epiq Bankruptcy Solutions, LLC is hereby authorized and empowered to amend the Debtors' claims register to comport with the entry of this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear any and all disputes arising out of the implementation of this Order.

Dated: Wilmington, Delaware
January 6, 2011



Brendan L. Shannon
United States Bankruptcy Judge